

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Case No. 1:18-md-2865-LAK

SKAT TAX REFUND SCHEME LITIGATION

This document relates to:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01794; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 21-cv-05339.

**DECLARATION OF ELLIOT R. PETERS IN SUPPORT OF
MOTION FOR SEPARATE TRIALS**

I, Elliot R. Peters, declare as follows:

1. I am duly licensed to practice law in the State of New York and am a partner with the law firm of Keker, Van Nest & Peters LLP. I serve as counsel for Defendant Michael Ben-Jacob in the above-captioned proceedings.

2. I submit this declaration in support of Defendant's Motion for Separate Trials. I have knowledge of the facts set forth herein, and if called to testify as a witness thereto, could do so competently under oath.

3. Attached as Exhibit 1 is a true and correct copy of the relevant excerpts from the deposition of Richard Markowitz, Volume 2, taken on April 9, 2021.

4. Attached as Exhibit 2 is a true and correct copy of the relevant excerpts from the deposition of Robert Klugman, taken on January 28, 2021.

5. Attached as Exhibit 3 is a true and correct copy of the relevant excerpts from the deposition of John van Merkensteijn, Volume 1, taken on April 19, 2021.

6. Attached as Exhibit 4 is a true and correct copy of the relevant excerpts from the deposition of John van Merkensteijn, Volume 2, taken on April 20, 2021.

7. Attached as Exhibit 5 is a true and correct copy of the relevant excerpts from the deposition of Michael Ben-Jacob, Volume 1, taken on October 11, 2021.

8. Attached as Exhibit 6 is a true and correct copy of the relevant excerpts from the deposition of Michael Ben-Jacob, Volume 2, taken on October 12, 2021.

9. Attached as Exhibit 7 is a true and correct copy of the relevant excerpts from SKAT's Responses and Objections to Defendant Michael Ben-Jacob's First Requests for Admission, dated October 7, 2021.

10. Attached as Exhibit 8 is a true and correct copy of the court's Memorandum of Decision and Order in *U.S. v. Aronson*, No. 2:12-cr-00245-ADS-GXB (E.D.N.Y. May 23, 2013), Docket 167.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct, and that this declaration was executed on May 10, 2024, in San Francisco, California.

/s/ Elliot R. Peters

ELLIOT R. PETERS